

CITY AUDITOR'S OFFICE



SPECIAL REPORT

ANIMAL CARE AND SHELTER SERVICES FOLLOW-UP ON PRIOR AUDIT RECOMMENDATIONS

Report No. CAO 2300-0102-06

October 2, 2001

**RADFORD K. SNELDING, CPA, CIA, CFE
CITY AUDITOR**



MAYOR
OSCAR B. GOODMAN

CITY COUNCIL
GARY REESE
(MAYOR PRO-TEM)
MICHAEL J. McDONALD
LARRY BROWN
LYNETTE B. McDONALD
LAWRENCE WEEKLY
MICHAEL MACK

CITY MANAGER
VIRGINIA VALENTINE

October 2, 2001

Mayor Oscar B. Goodman
Councilman Gary Reese (Mayor Pro-Tem)
Councilman Michael J. McDonald
Councilman Larry Brown
Councilwoman Lynette Boggs McDonald
Councilman Lawrence Weekly
Councilman Michael Mack
City of Las Vegas Audit Committee

Subject: **Special Report**
Animal Care and Shelter Services -- Follow-up on
Prior Audit Recommendations (CAO 2300-0102-06)

Attached please find the report mentioned above.

Sincerely,

A handwritten signature in dark ink, appearing to read "Radford K. Snelding", is written over a horizontal line.

Radford K. Snelding, CPA, CIA, CFE
City Auditor

CITY AUDITOR'S OFFICE

CITY AUDITOR
RADFORD K. SNELDING
CIA, CPA, CFE

CITY OF LAS VEGAS
400 STEWART AVENUE
LAS VEGAS, NEVADA 89101

VOICE 702.229.2472
FAX 702.386.9252
TDD 702.386.9108
www.ci.las-vegas.nv.us

EXECUTIVE SUMMARY

SPECIAL REPORT

ANIMAL CARE AND SHELTER SERVICES

FOLLOW-UP ON PRIOR AUDIT RECOMMENDATIONS

REPORT CAO 2300-0102-06

The purpose of the executive summary is to convey in capsule form the significant issues of the report. The executive summary is a vehicle for reviewing the report and should be used in conjunction with the entire report.

INTRODUCTION

We completed a follow-up on the 1998 audit report Animal Care and Shelter Services (CLV 98-01) dated March 27, 1998. This report included recommendations to both Animal Foundation International (AFI) management and Detention and Enforcement (D&E) management. Our objective was to determine the progress made toward implementation of the recommendations contained within the audit report.

CONCLUSION

The audit report Animal Care and Shelter Services contained eight findings with 28 recommendations addressing actions necessary to remedy the observed deficient conditions. Our follow-up indicated that management had, for the most part, taken appropriate measures to mitigate control weaknesses. The following summarizes the status of the 28 recommendations:

- 18 recommendations, including 14 to AFI and 4 to D&E, were determined to be COMPLETE because management had taken appropriate action to mitigate the control deficiencies.
- 6 recommendations, including 3 to AFI and 3 to D&E, were determined to be PARTIALLY COMPLETE because action management had taken was not sufficient to mitigate the control deficiency.
- 4 recommendations to AFI were determined to have NO PROGRESS because management had taken no action to mitigate the control deficiency.
- No recommendations were determined to be NO LONGER APPLICABLE.

TABLE OF CONTENTS

EXECUTIVE SUMMARY	2
TABLE OF CONTENTS.....	2
OBJECTIVES.....	3
SCOPE AND METHODOLOGY.....	3
PRIOR AUDIT RECOMMENDATIONS FOLLOW-UP.....	4
1. NEW ANIMAL SHELTER	4
2. ANIMAL FOSTER PROGRAM	5
3. ANIMAL ADOPTION	6
4. ANIMAL DROP-OFF AND OWNER REQUESTED EUTHANASIA	7
5. ANIMAL LICENSING.....	8
6. FINANCIAL REPORTING.....	10
7. CASH CONTROLS	11
8. MONITORING OF CONTRACT COMPLIANCE	13
CONCLUSION.....	14

**SPECIAL REPORT
ANIMAL CARE AND SHELTER SERVICES
FOLLOW-UP ON PRIOR AUDIT RECOMMENDATIONS
CAO 2300-0102-06**

OBJECTIVES

We completed a follow-up on the 1998 audit report Animal Care and Shelter Services (CLV 98-01) dated March 27, 1998. This report included recommendations to both Animal Foundation International (AFI) management and Detention and Enforcement (D&E) management. Our objective was to determine the progress made toward implementation of the recommendations contained within the audit report.

SCOPE AND METHODOLOGY

Our follow-up methodology included requiring both AFI and D&E management to identify the status of each recommendation using one of the following classifications:

- **COMPLETE** – The recommendation was implemented or some other action was taken to effectively correct the deficiency.
- **PARTIALLY COMPLETE** – The recommendation was implemented or some other corrective action has been taken; however, the deficiency has not been corrected or only part of the recommendation has been implemented.
- **NO PROGRESS** – No action has been taken.
- **NO LONGER APPLICABLE** – The recommendation no longer applies to the entity due to organizational changes, procedural changes, etc.

When management's response indicated COMPLETE or NO LONGER APPLICABLE, we completed the following procedures, where practical:

- Interviewed appropriate operating personnel;
- Tested compliance with established or stated policies and procedures; and
- Determined the effectiveness of established or stated policies and procedures.

When management's response indicated PARTIALLY COMPLETE or NO PROGRESS, we completed the following procedures, where practical:

- Reviewed management's written explanations and the documentation they returned for reasonableness; and
- Interviewed management for clarification when necessary.

August 24, 2001

Based on the results of our procedures, we subsequently concluded on the status of implementation of recommendations using the same classifications used by management.

During our fieldwork, AFI and city staff were cooperative in supplying information related to our follow-up. However, the scope of our procedures was limited due to the following:

- ▶ Certain documents either did not exist or could not be located due to turnover of AFI accounting personnel and the recent change in facilities.
- ▶ Certain individuals were not available for questioning.
- ▶ Certain issues related to the old facility could not be independently verified as AFI had moved to a new facility prior to the start of our work.

Much of the benefit from audit work is not in findings reported or the recommendations made, but in their effective resolution. Management is responsible for resolving audit findings and audit recommendations. Through the audit follow-up process, the status of audit findings and recommendations are tracked and management is helped in fulfilling their responsibility.

PRIOR AUDIT RECOMMENDATIONS FOLLOW-UP

Listed below is a recap of the status of each recommendation as a result of our follow-up:

1. NEW ANIMAL SHELTER

Prior Audit Recommendation 1i:

AFI should provide a written report to the City outlining its financing plan and construction schedule for the new animal shelter to ensure it can be completed by the end of October 1999, as agreed.

Prior Management Response:

AFI will immediately submit the new Animal Control Center construction schedule to the City. AFI will also submit a written fund raising and financial plan to the City by May 1, 1998.

Updated Management Response (AFI): COMPLETE / NO LONGER APPLICABLE

Audit Follow-up Status: COMPLETE

- The President of AFI stated that the financing plan and construction schedule was given to the City.
- Copies were unavailable from AFI because of the age of the document and the recent move.
- The new animal shelter was completed and occupied during January 2001.

Prior Audit Recommendation 1ii:

Request for extending the completion date of the new animal shelter should be submitted to and approved by the City in writing.

Prior Management Response:

If an extension is required, AFI will submit a written request to the City for approval by March 31, 1998.

Updated Management Response (AFI): COMPLETE / NO LONGER APPLICABLE

August 24, 2001

Audit Follow-up Status: COMPLETE

- The President of AFI stated that the request for extension was made.
- Copies of the request were unavailable from AFI because of the age of the document and the recent move.
- The new animal shelter was completed and occupied during January 2001.

Prior Audit Recommendation 1iii:

The City and AFI should jointly open a trust account for depositing cash donations received for the new animal shelter.

Prior Management Response:

AFI will open a trust account with the City and transfer all funds presently held in the Building Fund Account and any new donations to the building into the trust.

Updated Management Response (AFI): COMPLETE / NO LONGER APPLICABLE

Audit Follow-up Status: COMPLETE

- The AFI President stated that a trust account was opened with the City and all funds were transferred.
- This was effected through the City's Finance Department.

Prior Audit Recommendation 1iv:

Consideration should be given to submit the detailed design for the new shelter to HSUS for their review to ensure compliance with the required shelter standards.

Prior Management Response:

AFI will investigate which major organization is best prepared to evaluate the building plans (HSUS or American Humane Association) and submit the new shelter designs for review by May 31, 1998.

Updated Management Response (AFI): NO LONGER APPLICABLE

Audit Follow-up Status: COMPLETE

- The AFI President stated that a book on how to build an animal shelter was given to the builders of the new shelter.
- The AFI President further stated that no documentation exists to show that the book was given to the builder.
- The new animal shelter was completed and occupied in January 2001.

2. ANIMAL FOSTER PROGRAM

Prior Audit Recommendation 2i:

AFI should provide a list of foster parents to Animal Control so that the officers can conduct spot inspections to ensure foster homes are in compliance with the related City ordinance.

August 24, 2001

Prior Management Response:

AFI agreed to provide copies of the applications, and the listing of the foster homes to Animal Control by April 15, 1998. Animal Control will spot-check the foster homes as they feel it necessary.

Updated Management Response (AFI): COMPLETE / NO LONGER APPLICABLE

We did it once.

Audit Follow-up Status: NO PROGRESS

- The AFI President stated that a list of foster homes was supplied to Animal Control once.
- AFI did not maintain a copy of the list supplied to Animal Control.
- Animal Control stated that they have no record of this list.
- We requested a copy of a current foster home list, but were told that AFI does not currently have one.

3. ANIMAL ADOPTION

Prior Audit Recommendation 3i:

AFI should ensure proper authorization is documented for all free or reduced price adoptions.

Prior Management Response:

Authorization for free or reduced price adoptions will be limited to the President or the Adoption Manager and will be properly documented.

Updated Management Response (AFI): COMPLETE

We now have counselors with set prices and the cashiering is done separately.

Audit Follow-up Status: COMPLETE

- The AFI President stated that instead of having the same person establishing the price for adoptions and collecting the funds, adoption counselors set the prices for adoptions and all cashiering is done separately.
- The AFI President also stated that when funds are paid, patrons sign the receipt to acknowledge the price paid.
- Given that AFI has delegated authority for establishing the price for adoptions to the counselors, this recommendation is considered complete.

Prior Audit Recommendation 3ii:

AFI should analyze and budget for each category of free or reduced price adoptions to determine their impact on revenue.

Prior Management Response:

AFI will prepare a budget that includes the revenue impact for free or reduced price adoptions by March 31, 1998.

Updated Management Response (AFI): COMPLETE

August 24, 2001

Audit Follow-up Status: NO PROGRESS

- The AFI President stated that the analysis was completed as noted in the management response.
- Copies of the analysis were unavailable from AFI because of the age of the document and the recent move.

4. ANIMAL DROP-OFF AND OWNER REQUESTED EUTHANASIA

Prior Audit Recommendation 4i:

AFI should request animal owners who turn-in their animals for adoption or euthanasia show proof of city residency.

Prior Management Response:

AFI will immediately resume checking residency of people dropping off animals.

Updated Management Response (AFI): COMPLETE

We check all driver licenses.

Audit Follow-up Status: COMPLETE

- The AFI President stated that not only are driver licenses checked when animals are dropped off at the shelter, but that copies of the licenses are made. We confirmed that this is being done.
- The AFI President further stated that by checking driver licenses they verify the identity and residence of patrons. Non-resident patrons are not permitted to leave animals at the shelter.
- The following instructions are included in the Public Receiver Job Duties: "Greet client and ask for driver's license; make copy. Return license."

Prior Audit Recommendation 4ii:

The animal owner's address should be recorded on the impound card to show proof of eligibility to use the city funded animal shelter.

Prior Management Response:

AFI will work with Animal Control to revise the current impound cards to record the address of animal owners by May 1, 1998.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: COMPLETE

- The President of AFI stated that impound cards have been modified to include the address of the animal owner.
- We confirmed that this had been done.

Prior Audit Recommendation 4iii:

AFI should request all animal owners to pay the prescribed fees for drop-off and euthanasia. All reduced fee transactions should be explained and authorized.

August 24, 2001

Prior Management Response:

AFI believes it is more effective to solicit donations from animal owners than to take the prescribed fees for animal drop-off and euthanasia. A proposal to implement a voluntary drop-off and euthanasia contribution program will be developed and presented to D&E and City Council for approval by April 10, 1998.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: NO PROGRESS

- Reduced fees continue to be charged periodically by AFI for animal drop-off and euthanasia.
- No amendment to the agreement between the City and AFI has been made authorizing changes to the prescribed fees for animal drop-off and euthanasia.

Prior Audit Recommendation 4iv:

Revenue for animal drop-off and owner requested euthanasia should be properly recorded and accounted for.

Prior Management Response:

AFI implemented a new procedure to ensure all revenue will be properly accounted for and recorded.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: COMPLETE

- The AFI President stated that a signature line has been added to the impound card for patrons to acknowledge the amount paid for a drop-off or owner requested euthanasia.
- We confirmed that impound cards have been modified to include a signature line.

Prior Audit Recommendation 4v:

Any change of the prescribed fees including animal drop-off and euthanasia should be submitted to the City for review and approval.

Prior Management Response:

AFI will submit a proposal for all changes to the prescribed fees by April 10, 1998.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: NO PROGRESS

- Reduced fees continue to be charged periodically by AFI for animal drop-off and euthanasia.
- No amendment to the agreement between the City and AFI has been made authorizing changes to the prescribed fees for animal drop-off and euthanasia.

5. ANIMAL LICENSING

Prior Audit Recommendations 5i:

The City should consider giving more incentives to veterinarians for selling animal licenses.

Prior Management Response:

D&E would like to use AFI as the City's sole agent for handling animal licenses. AFI will consider giving more incentive for veterinarians to sell animal licenses.

August 24, 2001

Updated Management Response (D&E): COMPLETE

AFI is the City's sole licensing agent. AFI was selling licenses at various [national pet supply retailer] locations but accountability became an issue (as it would have been at veterinary clinics) so the sale of licenses at alternate locations was discontinued.

Audit Follow-up Status: COMPLETE

- AFI is the City's sole licensing agent.
- As noted in the updated management response, accountability became an issue in allowing veterinarians to sell animal licenses.
- Cash control problems were noted with licensing at alternate locations during interviews with employees and former employees of AFI.

Prior Audit Recommendation 5ii:

In order to have proper cash control, Animal Control Officers should discontinue selling animal licenses in the field. Instead, they should provide pet owners with a license application.

Prior Management Response:

Animal Control Officers will no longer sell animal licenses. They will provide customers with the information they need to purchase a license.

Updated Management Response (D&E): COMPLETE

Animal Control Officers no longer sell licenses.

Audit Follow-up Status: COMPLETE

- AFI is the sole licensing agent for the City.
- Animal Control Officers no longer sell licenses.

Prior Audit Recommendation 5iii:

The City should consider increasing the fines for unlicensed animals.

Prior Management Response:

D&E is not planning to increase fines for unlicensed animals.

Updated Management Response (D&E): COMPLETE

Animal Control Officers issue citations to owners of unlicensed pets. Fines are set by the court.

Audit Follow-up Status: COMPLETE

- Fines are set by state law and a change in fines would require an amendment to the fine structure for misdemeanor infractions.

Prior Audit Recommendation 5iv:

The City should encourage AFI to sell animal licenses more aggressively to pet owners. AFI should be allowed to keep all licensing revenue for its shelter operations.

Prior Management Response:

AFI is planning to launch an animal licensing campaign to pet owners. D&E will allow AFI to keep all licensing revenue for its shelter operations or for the new building.

Updated Management Response (D&E): COMPLETE

August 24, 2001

AFI tried canvassing door to door but the practice generated numerous citizen complaints. A mailing campaign was implemented instead. (The mailing has been temporarily suspended because of computer access problems associated with the new building. Animal Control is researching new software which will enable the City and AFI to more accurately track licensing as well as other shelter functions.)

Audit Follow-up Status: COMPLETE

- AFI keeps all revenue generated through licensing.
- The AFI President stated that they have tried several strategies to improve the sale of licenses and will continue to explore other ways to enhance revenues.

6. FINANCIAL REPORTING

Prior Audit Recommendation 6i:

AFI should provide all monthly financial reports of its shelter operations to the City timely.

Prior Management Response:

AFI is committed to providing financial reports to the City by the 15th of the following month.

Updated Management Response (AFI): PARTIALLY COMPLETE

Audit Follow-up Status: PARTIALLY COMPLETE

- A review of monthly financial reporting indicated receipts were inconsistent and untimely. Specifically, the financial reports for June 2000, July 2000, and August 2000 were not received until November 2000. Additionally, November 2000, December 2000, January 2001, and February 2001 financial reports were not received until April 2001.

Prior Audit Recommendation 6ii:

AFI should review the compensation level of the Controller position to ensure a qualified accountant can be retained.

Prior Management Response:

Increased revenue will bring compensation back to appropriate levels by May 31, 1998.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: PARTIALLY COMPLETE

- Over the past two years, several Controllers have worked for AFI.
- Since the beginning of our follow-up, two individuals have served as Controller.
- The Controller position was recently changed from a full-time position to a part-time position with the elimination of responsibilities for purchasing and human resources.
- The Controller is a key employee for the implementation and monitoring of financial controls.
- It is unclear as to whether the turnover of Controllers is due to pay or some other factor.
- Until there is stability in this position, the control environment at AFI will be inadequate.

August 24, 2001

Prior Audit Recommendation 6iii:

AFI's management should review the adequacy of staffing level in the Accounting department considering all the tasks and work load assigned to the department.

Prior Management Response:

AFI has reviewed the adequacy of the accounting staff and will add two full-time and one part-time employee.

Updated Management Response (AFI): NO LONGER APPLICABLE

We have taken Human Resources & Purchasing into another department, so our accounting duties are now part-time.

Audit Follow-up Status: COMPLETE

- The actions taken by AFI appear to have addressed this recommendation.
- The solution utilized by AFI to resolve this finding, however, is inseparably connected with the preceding recommendation related to the Controller.

Prior Audit Recommendation 6iv:

AFI should consider engaging a Certified Public Accountant to audit its annual financial statements. A copy of the audit report and the audited financial statements should be provided to the City.

Prior Management Response:

If funding is not available, AFI will request the City to provide a yearly financial audit with an operational audit every third year.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: COMPLETE

- An independent financial audit was completed for 1998 and 1999.
- An independent financial audit for 2000 has not yet been completed.

7. CASH CONTROLS

Prior Audit Recommendation 7i:

Deposits of the clinic should include the back-up needed to assure that bank deposits are complete.

Prior Management Response:

This will be implemented immediately.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: COMPLETE

- The AFI President stated that they currently have adequate documentation to assure deposits are complete.
- A review of applicable procedures found this to be correct.

August 24, 2001

Prior Audit Recommendation 7ii:

All certificates should be pre-printed with certificate numbers and issued by the clinic or shelter director only. All used certificates should be marked "void" by the cashier.

Prior Management Response:

This will be implemented immediately.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: COMPLETE

- The AFI President stated that certificates are pre-printed with unique numbers and cashiers mark all used certificates as "void".
- Certificates noted in the review were pre-printed forms and had unique numbers.

Prior Audit Recommendation 7iii:

The accounting office should ensure all receipts are accounted for and reconciled daily.

Prior Management Response:

Effective immediately, the accounting office will add receipt reconciliation to their daily tasks.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: PARTIALLY COMPLETE

- The AFI President stated that all receipts are accounted for and reconciled daily.
- Interviews with various employees and former employees indicated that this practice has not always been followed.

Prior Audit Recommendation 7iv:

Duties should be segregated so that employees handling cash are not doing other incompatible tasks.

Prior Management Response:

AFI agrees to separate incompatible duties. Where staff shortages do not allow for complete segregation of duties, AFI will establish compensating controls, (i.e. verifying signatures, second checks, and initials) by April 1, 1998.

Updated Management Response (AFI): COMPLETE

Audit Follow-up Status: COMPLETE

- The AFI President stated that incompatible duties are now segregated or compensating controls have been implemented.
- Interviews with current employees indicate that incompatible duties have been eliminated or compensating controls have been implemented.

Prior Audit Recommendation 7v:

Bank reconciliations should be done monthly.

Prior Management Response:

AFI management fully concurs and this will be implemented immediately.

Updated Management Response (AFI): COMPLETE

August 24, 2001

Audit Follow-up Status: COMPLETE

- The AFI President stated that bank reconciliations are completed monthly.
- During fieldwork, we noted that monthly bank reconciliations were completed, but we could not determine the timeliness of the reconciliations.

8. MONITORING OF CONTRACT COMPLIANCE

Prior Audit Recommendation 8i:

AFI should provide copies of all required insurance and the annual renewal notices to Animal Control for their record keeping.

Prior Management Response:

AFI will instruct its insurance agent to automatically provide copies of all insurance changes and renewals to the City.

Updated Management Response (D&E): PARTIALLY COMPLETE

AFI has provided Animal Control with copies of insurance, performance bonds, etc. The insurance agent has not forwarded copies/changes/renewals to Animal Control.

Audit Follow-up Status: PARTIALLY COMPLETE

- During fieldwork, we noted that AFI insurance documentation was not timely provided.
- The insurance agent for AFI has not forwarded copies/changes/renewals to Animal Control.

Prior Audit Recommendation 8ii:

Animal Control should not approve AFI's request for monthly funding until financial and operating reports for the previous month have been received.

Prior Management Response:

AFI will provide monthly financial and operational reports to Animal Control by the 15th of the following month. AFI will not receive funding until Animal Control receives the reports.

Updated Management Response (D&E): PARTIALLY COMPLETE

Payment is now automatically dispersed by Finance. Obtaining monthly financial and operational reports has been inconsistent.

Audit Follow-up Status: PARTIALLY COMPLETE

- Monthly payments are currently disbursed by Finance personnel without knowledge of the status of AFI financial report filings.
- A review of monthly financial reporting indicated receipts were inconsistent and untimely. Specifically, the financial reports for June 2000, July 2000, and August 2000 were not received until November 2000. Additionally, November 2000, December 2000, January 2001, and February 2001 reports were not received until April 2001.

Prior Audit Recommendation 8iii:

Documentation of what AFI will do to resolve the operational concerns and a timeframe for a resolution should be developed.

August 24, 2001

Prior Management Response:

Animal Control will develop a new AFI inspection form that will allow AFI to respond and detail what they will do to resolve the operational concerns. All operational concerns will be resolved within a time frame agreed upon by Animal Control and AFI.

Updated Management Response (D&E): COMPLETE

Animal Control developed a new inspection form as recommended. The form is being modified and geared toward the new facility. The modified form has not yet been implemented because operational procedure is still in the trial and error stages. The target date for regular inspections at the new facility is June 1.

Audit Follow-up Status: PARTIALLY COMPLETE

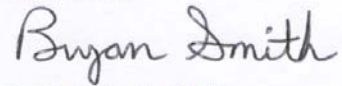
- Files related to the 1999 AFI inspections were reviewed. The file related to 1999 inspections included inspections for the first seven months of the year. No formal written inspections were noted for the remaining months.
- No documented inspections were noted in the 2000 files.
- The Director of Detention and Enforcement stated that formal inspections were suspended from August 1999 until AFI's relocation as they only would have been reporting on problems inherent to an old, undersized facility. Issues related to animal mistreatment or mishandling continued to be investigated during this period.
- Documentation related to investigations into mistreatment and mishandling of animals was noted in files reviewed.

CONCLUSION

The audit report Animal Care and Shelter Services (CLV 98-01) contained eight findings with 28 recommendations addressing actions necessary to remedy the observed deficient conditions. Our follow-up indicated that management had, for the most part, taken appropriate measures to mitigate control weaknesses. The following summarizes the status of the 28 recommendations:

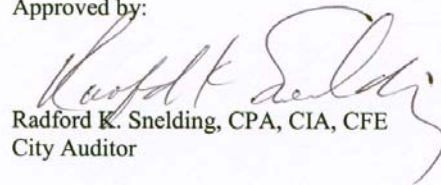
- 18 recommendations, including 14 to AFI and 4 to D&E, were determined to be COMPLETE because management had taken appropriate action to mitigate the control deficiencies.
- 6 recommendations, including 3 to AFI and 3 to D&E, were determined to be PARTIALLY COMPLETE because action management had taken was not sufficient to mitigate the control deficiency.
- 4 recommendations to AFI were determined to have NO PROGRESS because management had taken no action to mitigate the control deficiency.
- No recommendations were determined to be NO LONGER APPLICABLE.

Prepared by:



Bryan L. Smith, CPA

Approved by:



Radford K. Snelding, CPA, CIA, CFE
City Auditor